



Multistate Tax Commission (MTC)
 Nexus Committee Minutes - OPEN SESSION
 March 11, 2015
 Kansas City, Missouri

Participants:

State	Name
Alabama Department of Revenue	Holly Coon
	Michele Mayberry
	Rouen Reynolds
Arkansas Dept. of Finance & Admin.	Deanna Munds-Smith
DC Office of Tax & Revenue	Kurian Geemon
	Charles Wilson*
Georgia Department of Revenue	Steven Alvarez
	Anita DeGumbia
Idaho State Tax Commission	Richard Jackson
	Randy Tilley
Iowa Department of Revenue	Lisa Caspar
Kansas Department of Revenue	Cindy Frenchers
	Kim Stewart
Kentucky Department of Revenue	Marcia Oakman*
Louisiana Department of Revenue	Rebecca Berry*
Missouri Department of Revenue	Esta Zaring*
Nebraska Department of Revenue	Troy Hopkins
New Hampshire Dept. of Rev. Admin.	Kathleen Sher
New Mexico Taxation and Revenue Dep't	Janice McGee
North Carolina Department of Revenue	Lennie Collins
	Eric Wayne
Oregon Corporation/Estate Section	Christi Daniken
	Gary Humphrey
	Don Jones
Tennessee Department of Revenue	Joan Cagle*
Texas Comptroller of Public Accounts	Rusty Johnson*
Utah State Tax Commission	Michael Christensen
	Frank Hales
Wisconsin Department of Revenue	Julie Christensen
Multistate Tax Commission	Diane Simon-Queen
	Ken Beier*
	Keith Getschel
	Thomas Shimkin
	Jeffrey Silver
Consultant to MTC	Ben Abalos
	Elizabeth Harchenko

* Participated by telephone

Italicized text indicates a committee action or a matter for follow-up.

I. Welcome and Introductions

Nexus Committee Chairman Lennie Collins (NC) convened the meeting and requested that attendees introduce themselves.

II. Review of Agenda

Chairman Lennie Collins reviewed the open session agenda.

III. Review of Open-Session Minutes of December 10, 2014 (Nashville)

Participants had no questions or comments about the December 10, 2014 minutes of the Nexus Committee meeting in Nashville. Randy Tilley (ID) moved for approval of the minutes *and the Nashville minutes were approved as presented.*

IV. Public Comment

None.

V. Nexus

Nexus Director Thomas Shimkin reported that the Nexus program collected \$4,366,888 on behalf of member-states for partial FY 2015 (July 1, 2014 – February 24, 2015 and executed 360 contracts. When non-members of the Nexus Program are counted, the Nexus Program executed 432 contracts. The average contract value for Nexus Program members for partial FY 2015 was \$12,130.

While reporting that collections for FY 2015 were lower than those of the preceding FY, Mr. Shimkin advised that collections fluctuate unpredictably and that there is no long-term significance to the lower recent level of collections.

VI. Strategic Planning

Consultant to the MTC Elizabeth Harchenko reported the status of the Nexus Committee's two strategic planning projects and took the opportunity to survey the committee members present for information that would be of interest to the project teams. Ms. Harchenko noted that the Nexus Committee was the first of the Commission's project teams to create its own strategic-planning foundational materials.

A. Membership project team

Each team member was initially assigned to contact three non-member states. The project has been extended until the July 2015 annual meeting in Spokane to give the team members the opportunity to continue trying to reach those non-member states. The final report of the project team will be presented to the Nexus Committee at its meeting in Spokane.

Questions asked of the Nexus Committee representatives present included which services of the Nexus Program benefited representatives' states the most, how might the Nexus Program better assist the representatives' states, and what attracted the representatives' states to join the Nexus Program. *Nexus Committee representatives added their input to the information already gathered by the project team members.* Elizabeth Harchenko captured that information.

Matt Peyerl (ND) said that a couple of North Dakota staff members have attended nexus school long ago, and then more recently noted they expected more current cases and more current issues included in the training. He further said that he appreciated the Nexus Committee meeting materials that included a summary of some recent nexus cases and decisions.

B. Improve Multistate Voluntary Disclosure Program Project Team

This project to improve business process was kicked off in January, and the first in-person meeting of the project team is scheduled for the day after this Nexus Committee meeting, that is, on March 12, 2015. The goal of the team is a final report presented to the Nexus Committee at its July 2015 meeting in Spokane that will likely contain recommendations for further activity.

Questions asked of the Nexus Committee representatives present included which features of the multistate voluntary disclosure process work best for their states; which don't work well; whether the representatives have had any feedback from taxpayers who have engaged with them through the multistate voluntary disclosure process; what feedback, if any, have they provided that the representatives can share with the project team? *Nexus Committee representatives added their input to the information already gathered by the project team members.*

Nexus Chairman Lennie Collins advised the Nexus Committee that both the Membership Project and the Improve Multistate Voluntary Program Project address the MTC Steering Committee's strategic goal to enhance the vitality and reputation of the Commission.

VII. New Business

Nexus Director Thomas Shimkin said that he will provide a summary of nexus developments since the last meeting in future reports to the committee.

VIII. Closed Session (attended by state personnel only)

The Committee entered closed session, and returned to open session.

IX. Adjournment

The Committee adjourned.

For more information about this meeting, please contact
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